

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No.: 09/121,300

Confirm. No.: 3160

Filed: 07/23/1998

Examiner: David H. Willse

Inventor: Bruce G. Kania et al.

Art Unit: 3738

Title: GEL AND CUSHIONING DEVICES

Attorney
Docket No.: OHI 1717-096

Commissioner for Patents
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/Eric M. Gayan/

Eric M. Gayan

RESPONSE TO OFFICE ACTION

Dear Sir:

The following remarks are in response to the Examiner's final Office Action mailed on August 24, 2006. Applicant respectfully requests that the Examiner consider the following remarks prior to further examination of the present application.

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- **Remarks/Arguments** begin on page 13 of this Response.